

SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 186
AN ACT

To repeal sections 67.459, 67.1775, 67.1922, 67.1934, 94.070, 94.660, 94.700, 144.044, 144.518, 184.357, 210.860, 210.861, RSMo, and to enact in lieu thereof twenty new sections relating to local taxes, with an emergency clause for a certain section.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 67.459, 67.1775, 67.1922, 67.1934,
2 94.070, 94.660, 94.700, 144.044, 144.518, 184.357, 210.860,
3 210.861, RSMo, are repealed and twenty new sections enacted in
4 lieu thereof to be known as sections 66.625, 67.055, 67.459,
5 67.1159, 67.1305, 67.1775, 67.1922, 67.1934, 82.850, 94.070,
6 94.660, 94.700, 94.837, 94.838, 144.044, 144.518, 184.357,
7 210.860, 210.861, and 1, to read as follows:

8 66.625. If after calculating the allocations to group A
9 and group B cities, as provided in section 66.620, a
10 determination is made that any group B cities will receive less
11 than seventy-five percent of the revenue derived from such city,
12 the allocations shall be recalculated as follows: the director
13 of revenue shall distribute to the cities, towns, and villages in
14 group A a portion of the taxes based on the location in which the
15 sales were deemed consummated under section 66.630 and subsection
16 12 of section 32.087, RSMo, in accordance with the formula
17 described in this subsection. After deducting the distribution

1 to the cities, towns, and villages in group A, the director of
2 revenue shall distribute funds in the county sales tax trust fund
3 to the cities, towns, and villages and the county in group B as
4 follows: to the county which levied the tax, ten percent
5 multiplied by the percentage of the population of unincorporated
6 county that has been annexed or incorporated since April 1, 1993,
7 multiplied by the total of all sales tax revenues countywide, and
8 a percentage of the remaining distributable revenue equal to the
9 percentage ratio that the population of unincorporated areas of
10 the county bears to the total population of group B; and to each
11 city, town, or village in group B located wholly within the
12 taxing county, seventy-five percent of the sales tax revenue
13 derived from sales consummated in such city, town, or village and
14 deposited into the sales tax trust fund, plus a percentage of the
15 remaining distributable revenue equal to the percentage ratio
16 that the population of such city, town, or village bears to the
17 total population of group B; and to each city, town, or village
18 located partly within the taxing county, a percentage of the
19 remaining distributable revenue equal to the percentage ratio
20 that the population of that part of the city, town, or village
21 located within the taxing county bears to the total population of
22 group B.

23 67.055. Any moneys received or collected to fund additional
24 costs and expenses incurred by any county office, shall be
25 reviewed by the county budget officer when he or she is
26 formulating the annual budget and shall be used solely for the
27 purposes provided for in statute for each fund.

28 67.459. The portion of the cost of any improvement to be

1 assessed against the real property in a neighborhood improvement
2 district shall be apportioned against such property in accordance
3 with the benefits accruing thereto by reasons of such
4 improvement. The cost may be assessed equally per front foot or
5 per square foot against property within the district or by any
6 other reasonable assessment plan determined by the governing body
7 of the city or county which results in imposing substantially
8 equal burdens or share of the cost upon property similarly
9 benefited and which may include, in the case of condominium or
10 equitable owner association ownership, a determination that all
11 units within the condominium or equitable owner association are
12 equally benefited. The governing body of the city or county may
13 from time to time determine and establish by ordinance or
14 resolution reasonable general classifications and formulae for
15 the methods of assessing the benefits.

16 67.1159. 1. In any case in which any tax, interest or
17 penalty imposed under sections 67.1150 to 67.1158 is not paid
18 when due, the authority or its designated agent may file for
19 record in the real estate records of the recorder's office of the
20 city or the county where the business giving rise to the tax,
21 interest, or penalty is located, or in which the person owing the
22 tax, interest, or penalty resides, a notice of lien specifying
23 the amount of tax, interest, or penalty due and the name of the
24 person liable for the same. From the time of filing any such
25 notice, the amount of the tax specified in such notice shall have
26 the force and effect of a lien against the real and personal
27 property of the business of such person or the facility giving
28 rise to the tax for the amount specified in such notice.

1 2. A lien created under subsection 1 of this section may be
2 released:

3 (1) By filing for record in the office of the recorder
4 where the lien was originally filed a release of the lien
5 executed by a duly authorized agent of the authority upon payment
6 of the tax, interest, and penalty due; or

7 (2) Upon receipt by the authority of sufficient security to
8 secure payment thereof; or

9 (3) By final judgment holding such lien to have been
10 erroneously imposed.

11 3. Each recorder shall receive the standard statutory fee
12 for the recording of each notice of lien and for each release of
13 lien filed for record. The authority is authorized to collect an
14 additional penalty from each taxpayer equal to the cost of filing
15 a notice of lien or release with respect to such taxpayer.

16 4. Any person operating or managing a business or facility
17 who owes any tax, penalty, or interest, or is required to file
18 any report with the authority, shall notify the authority in
19 writing at least ten days prior to any sale of the entire
20 business or facility, or the entire assets or property of the
21 business or facility, or a major part thereof. Such notice shall
22 include the name of the business or facility, the name of the
23 owner of the business or facility, the name of the person
24 collecting the tax at the time of the notice, the name of the
25 purchaser, and the intended date of purchase. A purchaser of
26 such business, facility, assets, or property who takes with
27 notice of any delinquent tax or with notice of noncompliance with
28 this section takes subject to any tax, penalty, or interest owed

1 by the seller.

2 5. The authority shall have the power to bring a civil
3 action in any court of competent jurisdiction to enjoin the
4 operation of the business or facility of any person or the
5 successor-in-interest to any person operating or managing the
6 same business or facility, which business or facility gave rise
7 to any tax, penalty, or interest which is unpaid or to enjoin the
8 operating or managing of any such business or facility whose
9 owners or successors-in-interest are operating or managing in
10 violation of the provisions of sections 67.1150 to 67.1159. The
11 courts shall expedite the hearing on the merits of any such
12 action and shall not require the authority to post a bond pending
13 such hearing.

14 67.1305. 1. As used in this section, the term "city" shall
15 mean any incorporated city, town, or village.

16 2. In lieu of the sales taxes authorized under sections
17 67.1100 and 67.1303. The governing body of any city or county
18 may impose, by order or ordinance, a sales tax on all retail
19 sales made in the city or county which are subject to sales tax
20 under chapter 144, RSMo. The tax authorized in this section
21 shall not be more than one-half of one percent. The order or
22 ordinance imposing the tax shall not become effective unless the
23 governing body of the city or county submits to the voters of the
24 city or county at any citywide, county or state general, primary
25 or special election a proposal to authorize the governing body to
26 impose a tax under this section. The tax authorized in this
27 section shall be in addition to all other sales taxes imposed by
28 law, and shall be stated separately from all other charges and

1 taxes. The tax authorized in this section shall not be imposed
2 by any city or county that has imposed a tax under section
3 67.1300 or 67.1303 unless the tax imposed under those sections
4 has expired or been repealed.

5 3. The ballot of submission for the tax authorized in this
6 section shall be in substantially the following form:

7 Shall (insert the name of the city or county)
8 impose a sales tax at a rate of (insert rate of
9 percent) percent for economic development purposes?

10 ☐ YES

☐ NO

11 If a majority of the votes cast on the question by the qualified
12 voters voting thereon are in favor of the question, then the tax
13 shall become effective on the first day of the second calendar
14 quarter following the calendar quarter in which the election was
15 held. If a majority of the votes cast on the question by the
16 qualified voters voting thereon are opposed to the question, then
17 the tax shall not become effective unless and until the question
18 is resubmitted under this section to the qualified voters and
19 such question is approved by a majority of the qualified voters
20 voting on the question, provided that no proposal shall be
21 resubmitted to the voters sooner than twelve months from the date
22 of the submission of the last proposal.

23 4. All sales taxes collected by the director of revenue
24 under this section on behalf of any county or municipality, less
25 one percent for cost of collection which shall be deposited in
26 the state's general revenue fund after payment of premiums for
27 surety bonds as provided in section 32.087, RSMo, shall be
28 deposited in a special trust fund, which is hereby created, to be

1 known as the "Local Option Economic Development Sales Tax Trust
2 Fund".

3 5. The moneys in the local option economic development
4 sales tax trust fund shall not be deemed to be state funds and
5 shall not be commingled with any funds of the state. The
6 director of revenue shall keep accurate records of the amount of
7 money in the trust fund and which was collected in each city or
8 county imposing a sales tax pursuant to this section, and the
9 records shall be open to the inspection of officers of the city
10 or county and the public.

11 6. Not later than the tenth day of each month the director
12 of revenue shall distribute all moneys deposited in the trust
13 fund during the preceding month to the city or county which
14 levied the tax. Such funds shall be deposited with the county
15 treasurer of each such county or the appropriate municipal
16 officer in the case of a municipal tax, and all expenditures of
17 funds arising from the local economic development sales tax trust
18 fund shall be in accordance with this section.

19 7. The director of revenue may authorize the state
20 treasurer to make refunds from the amounts in the trust fund and
21 credited to any city or county for erroneous payments and
22 overpayments made, and may redeem dishonored checks and drafts
23 deposited to the credit of such cities and counties.

24 8. If any county or municipality abolishes the tax, the
25 city or county shall notify the director of revenue of the action
26 at least ninety days prior to the effective date of the repeal
27 and the director of revenue may order retention in the trust
28 fund, for a period of one year, of two percent of the amount

1 collected after receipt of such notice to cover possible refunds
2 or overpayment of the tax and to redeem dishonored checks and
3 drafts deposited to the credit of such accounts. After one year
4 has elapsed after the effective date of abolition of the tax in
5 such city or county, the director of revenue shall remit the
6 balance in the account to the city or county and close the
7 account of that city or county. The director of revenue shall
8 notify each city or county of each instance of any amount
9 refunded or any check redeemed from receipts due the city or
10 county.

11 9. Except as modified in this section, all provisions of
12 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed
13 pursuant to this section.

14 10. (1) No revenue generated by the tax authorized in this
15 section shall be used for any retail development project, except
16 for the redevelopment of downtown areas and historic districts.
17 Not more than twenty-five percent of the revenue generated shall
18 be used annually for administrative purposes, including staff and
19 facility costs.

20 (2) At least twenty percent of the revenue generated by
21 the tax authorized in this section shall be used solely for
22 projects directly related to long-term economic development
23 preparation, including, but not limited to, the following:

24 (a) Acquisition of land;

25 (b) Installation of infrastructure for industrial or
26 business parks;

27 (c) Improvement of water and wastewater treatment capacity;

28 (d) Extension of streets;

1 (e) Public facilities directly related to economic
2 development and job creation; and

3 (f) Providing matching dollars for state or federal grants
4 relating to such long-term projects;

5 (3) The remaining revenue generated by the tax authorized
6 in this section may be used for, but shall not be limited to, the
7 following:

8 (a) Marketing;

9 (b) Providing grants and loans to companies for job
10 training, equipment acquisition, site development, and
11 infrastructures;

12 (c) Training programs to prepare workers for advanced
13 technologies and high skill jobs;

14 (d) Legal and accounting expenses directly associated with
15 the economic development planning and preparation process;

16 (e) Developing value-added and export opportunities for
17 Missouri agricultural products.

18 11. All revenue generated by the tax shall be deposited in
19 a special trust fund and shall be used solely for the designated
20 purposes. If the tax is repealed, all funds remaining in the
21 special trust fund shall continue to be used solely for the
22 designated purposes. Any funds in the special trust fund which
23 are not needed for current expenditures may be invested by the
24 governing body in accordance with applicable laws relating to the
25 investment of other city or county funds.

26 12. Any city or county imposing the tax authorized in this
27 section shall establish an economic development tax board. The
28 volunteer board shall receive no compensation or operating

1 budget.

2 (1) The economic development tax board established by a
3 city and shall consist of five members, to be appointed as
4 follows:

5 (a) One member shall be appointed by the school districts
6 included within any economic development plan or area funded by
7 the sales tax authorized in this section. Such members shall be
8 appointed in any manner agreed upon by the affected districts;

9 (b) Three members shall be appointed by the chief elected
10 officer of the city with the consent of the majority of the
11 governing body of the city;

12 (c) One member shall be appointed by the governing body of
13 the county in which the city is located.

14 (2) The economic development tax board established by a
15 county shall consist of seven members, to be appointed as
16 follows:

17 (a) One member shall be appointed by the school districts
18 included within any economic development plan or area funded by
19 the sales tax authorized in this section. Such members shall be
20 appointed in any manner agreed upon by the affected districts;

21 (b) Four members shall be appointed by the governing body
22 of the county; and

23 (c) Two members from the cities, towns, or villages within
24 the county appointed in any manner agreed upon by the chief
25 elected officers of the cities or villages.

26
27 Of the members initially appointed, three shall be designated to
28 serve for terms of two years, and the remaining members shall be

1 designated to serve for a term of four years from the date of
2 such initial appointments. Thereafter, the members appointed
3 shall serve for a term of four years, except that all vacancies
4 shall be filled for unexpired terms in the same manner as were
5 the original appointments.

6 13. The board, subject to approval of the governing body of
7 the city or county, shall consider economic development plans,
8 economic development projects, or designations of an economic
9 development area, and shall hold public hearings and provide
10 notice of any such hearings. The board shall vote on all
11 proposed economic development plans, economic development
12 projects, or designations of an economic development area, and
13 amendments thereto, within thirty days following completion of
14 the hearing on any such plan, project, or designation, and shall
15 make recommendations to the governing body within ninety days of
16 the hearing concerning the adoption of or amendment to economic
17 development plans, economic development projects, or designations
18 of an economic development area. The governing body of the city
19 or county shall have the final determination on use and
20 expenditure of any funds received from the tax imposed under this
21 section.

22 14. The board may consider and recommend using funds
23 received from the tax imposed under this section for plans,
24 projects or area designations outside the boundaries of the city
25 or county imposing the tax if, and only if:

26 (1) The city or county imposing the tax or the state
27 receives significant economic benefit from the plan, project or
28 area designation; and

1 (2) The board establishes an agreement with the governing
2 bodies of all cities and counties in which the plan, project or
3 area designation is located detailing the authority and
4 responsibilities of each governing body with regard to the plan,
5 project or area designation.

6 15. Notwithstanding any other provision of law to the
7 contrary, the economic development sales tax imposed under this
8 section when imposed within a special taxing district, including,
9 but not limited to a tax increment financing district,
10 neighborhood improvement district, or community improvement
11 district, shall be excluded from the calculation of revenues
12 available to such districts, and no revenues from any sales tax
13 imposed under this section shall be used for the purposes of any
14 such district unless recommended by the economic development tax
15 board established under this section and approved by the
16 governing body imposing the tax.

17 16. The board and the governing body of the city or county
18 imposing the tax shall report at least annually to the governing
19 body of the city or county on the use of the funds provided under
20 this section and on the progress of any plan, project, or
21 designation adopted under this section and shall make such report
22 available to the public.

23 17. Not later than the first day of March each year the
24 board shall submit to the joint committee on economic development
25 a report, not exceeding one page in length, which must include
26 the following information for each project using the tax
27 authorized under this section:

28 (1) A statement of its primary economic development goals;

(2) A statement of the total economic development sales tax
revenues received during the immediately preceding calendar year;

(3) A statement of total expenditures during the preceding
calendar year in each of the following categories:

(a) Infrastructure improvements;

(b) Land and or buildings;

(c) Machinery and equipment;

(d) Job training investments;

(e) Direct business incentives;

(f) Marketing;

(g) Administration and legal expenses; and

(h) Other expenditures.

18. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the city or county)
repeal the sales tax imposed at a rate of (insert rate
of percent) percent for economic development purposes?

☐ YES ☐ NO

If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the

1 qualified voters of the city or county, and the repeal is
2 approved by a majority of the qualified voters voting on the
3 question.

4 19. Whenever the governing body of any city or county that
5 has adopted the sales tax authorized in this section receives a
6 petition, signed by ten percent of the registered voters of the
7 city or county voting in the last gubernatorial election, calling
8 for an election to repeal the sales tax imposed under this
9 section, the governing body shall submit to the voters a proposal
10 to repeal the tax. If a majority of the votes cast on the
11 question by the qualified voters voting thereon are in favor of
12 the repeal, that repeal shall become effective on December
13 thirty-first of the calendar year in which such repeal was
14 approved. If a majority of the votes cast on the question by the
15 qualified voters voting thereon are opposed to the repeal, then
16 the tax shall remain effective until the question is resubmitted
17 under this section to the qualified voters and the repeal is
18 approved by a majority of the qualified voters voting on the
19 question.

20 20. If any provision of this section or section 67.1303 or
21 the application thereof to any person or circumstance is held
22 invalid, the invalidity shall not affect other provisions or
23 application of this section or section 67.1303 which can be given
24 effect without the invalid provision or application, and to this
25 end the provisions of this section and section 67.1303 are
26 declared severable.

27 67.1775. 1. The governing body of a city not within a
28 county, or any county of this state may, after voter approval

1 [pursuant to] under this section, levy a sales tax not to exceed
2 one-quarter of a cent in the county or city for the purpose of
3 providing services described in section 210.861, RSMo, including
4 counseling, family support, and temporary residential services to
5 persons nineteen years of age or less. The question shall be
6 submitted to the qualified voters of the county or city at a
7 county or city or state general, primary or special election upon
8 the motion of the governing body of the county or city or upon
9 the petition of eight percent of the qualified voters of the
10 county or city determined on the basis of the number of votes
11 cast for governor in such county at the last gubernatorial
12 election held prior to the filing of the petition. The election
13 officials of the county or city shall give legal notice as
14 provided in chapter 115, RSMo. The question shall be submitted
15 in substantially the following form:

16 Shall County or city, solely for the purpose of
17 establishing a community children's services fund for the purpose
18 of providing services to protect the well-being and safety of
19 children and youth nineteen years of age or less and to
20 strengthen families, be authorized to levy a sales tax of
21 (not to exceed one-quarter of a cent) in the county
22 [for the purpose of establishing a community children's services
23 fund for the purpose of providing services to protect the
24 well-being and safety of children and youth nineteen years of age
25 or less and to strengthen families]?

26 ☐ YES

☐ NO

27 [If a majority of the votes cast on the question by the qualified
28 voters voting thereon are in favor of the question, then the tax

1 shall be levied and collected as otherwise provided by law. If a
2 majority of the votes cast on the question by the qualified
3 voters voting thereon are opposed to the question, then the tax
4 shall not be levied unless and until the question is again
5 submitted to the qualified voters of the county and a majority of
6 such voters are in favor of such a tax, and not otherwise.】 If a
7 majority of the votes cast on the question by the qualified
8 voters voting thereon are in favor of the question, then the
9 ordinance or order and any amendments thereto shall be in effect
10 on the first day of the second calendar quarter after the
11 director receives notification of the local sales tax. If a
12 question receives less than the required majority, then the
13 governing authority of the city or county shall have no power to
14 impose the sales tax unless and until the governing authority of
15 the city or county has submitted another question to authorize
16 the imposition of the sales tax authorized by this section and
17 such question is approved by the required majority of the
18 qualified voters voting thereon. However, in no event shall a
19 question under this section be submitted to the voters sooner
20 than twelve months from the date of the last question under this
21 section.

22 2. After the effective date of any tax imposed under the
23 provisions of this section, the director of revenue shall perform
24 all functions incident to the administration, collection,
25 enforcement, and operation of the tax and the director of revenue
26 shall collect in addition to the sales tax for the state of
27 Missouri the additional tax authorized under the authority of
28 this section. The tax imposed under this section and the tax

1 imposed under the sales tax law of the state of Missouri shall be
2 collected together and reported upon such forms and under such
3 administrative rules and regulations as may be prescribed by the
4 director of revenue.

5 3. All sales taxes collected by the director of revenue
6 under this section on behalf of any city or county, less one
7 percent for the cost of collection, which shall be deposited in
8 the state's general revenue fund after payment of premiums for
9 surety bonds as provided in section 32.087, RSMo, shall be
10 deposited with the state treasurer in a special fund, which is
11 hereby created, to be known as the "Community Children's Services
12 Fund". The moneys in the city or county community children's
13 services fund shall not be deemed to be state funds and shall not
14 be commingled with any funds of the state. The director of
15 revenue shall keep accurate records of the amount of money in the
16 fund which was collected in each city or county imposing a sales
17 tax under this section, and the records shall be open to the
18 inspection of officers of each city or county and the general
19 public. Not later than the tenth day of each month, the director
20 of revenue shall distribute all moneys deposited in the fund
21 during the preceding month by distributing to the city or county
22 treasurer, or such other officer as may be designated by a city
23 or county ordinance or order, of each city or county imposing the
24 tax authorized by this section, the sum, as certified by the
25 director of revenue, due the city or county.

26 4. The director of revenue may authorize the state
27 treasurer to make refunds from the amounts in the fund and
28 credited to any city or county for erroneous payments and

1 overpayments made, and may redeem dishonored checks and drafts
2 deposited to the credit of such counties. Each city or county
3 shall notify the director of revenue at least ninety days prior
4 to the effective date of the expiration of the sales tax
5 authorized by this section and the director of revenue may order
6 retention in the fund, for a period of one year, of two percent
7 of the amount collected after receipt of such notice to cover
8 possible refunds or overpayment of such tax and to redeem
9 dishonored checks and drafts deposited to the credit of such
10 accounts. After one year has elapsed after the date of
11 expiration of the tax authorized by this section in such city or
12 county, the director of revenue shall remit the balance in the
13 account to the city or county and close the account of that city
14 or county. The director of revenue shall notify each city or
15 county of each instance of any amount refunded or any check
16 redeemed from receipts due the city or county.

17 5. Except as modified in this section, all provisions of
18 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed
19 under this section.

20 6. All revenues generated by the tax prescribed in this
21 section shall be deposited in the county treasury or, in a city
22 not within a county, to the board established by law to
23 administer such fund to the credit of a special "Community
24 Children's Services Fund" to accomplish the purposes set out
25 herein and in section 210.861, RSMo, and shall be used for no
26 other purpose. Such fund shall be administered by a board of
27 directors, established [pursuant to] under section 210.861, RSMo.

28 67.1922. 1. The governing body of any county containing

any part of a Corps of Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of nine hundred miles or the governing body of any county which borders on or which contains part of a lake with not less than one hundred miles of shoreline may impose by order [a] one or more sales [tax] taxes, not to exceed one and one-half percent in the aggregate, on all retail sales made in such county which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, for the purpose of [promoting] affecting any combination of water quality, infrastructure [and] or tourism [through programs designed to affect the economic development of] in the county. The [tax] taxes authorized by this section shall be in addition to any and all other sales taxes allowed by law; except that no order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a municipal or state primary, general or special election, a proposal to authorize the governing body of the county to impose [a] such tax.

2. [The] Each ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (county's name) impose a countywide sales tax of (insert percent) for the purpose of [creating and implementing water quality, infrastructure and tourism programs affecting economic development in the county] affecting? (water quality, infrastructure and tourism) (water quality and infrastructure) (water quality and tourism) (infrastructure and tourism) (water

quality) (infrastructure) (tourism) (insert one) as provided by law?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon are in favor of the proposal, then the order shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If the proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax authorized pursuant to this section unless and until the governing body shall again have submitted another proposal to authorize the governing body to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the county voting on such proposal.

67.1934. The governing body of the county, when presented with a petition, signed by at least twenty percent of the registered voters in the county that voted in the last gubernatorial election, calling for an election to repeal the tax shall submit the question to the voters using the same procedure by which the imposition of the tax was voted. The ballot of submission shall be in substantially the following form:

Shall County, Missouri, repeal the percent economic development sales tax for [promoting

1 water quality, infrastructure and tourism] affecting?
2 (water quality, infrastructure and tourism programs) (water
3 quality and infrastructure programs) (water quality and tourism
4 programs) (infrastructure and tourism programs) (water quality
5 programs) (infrastructure programs) (tourism programs) (insert
6 one) now in effect in the county?

7 ☐ YES ☐ NO

8 If you are in favor of the question, place an "X" in the box
9 opposite "Yes". If you are opposed to the question, place an "X"
10 in the box opposite "No".

11
12 If a majority of the votes cast on the proposal by the qualified
13 voters of the county voting thereon are in favor of repeal, that
14 repeal shall become effective December thirty-first of the
15 calendar year in which such repeal was approved or after the
16 repayment of the county's indebtedness incurred pursuant to
17 sections 67.1922 to 67.1940, whichever occurs later.

18 82.850. 1. As used in this section, the following terms
19 mean:

20 (1) "Food", all products commonly used for meals or drinks,
21 including alcoholic beverages;

22 (2) "Food establishment", any café, cafeteria, lunchroom,
23 or restaurant which sells meals or drinks to the public;

24 (3) "Gross receipts", the gross receipts from sales of
25 meals or drinks prepared on the premises and delivered to the
26 purchaser (excluding sales tax);

27 (4) "Museum", any museum dedicated to the preservation of
28 the history of the westward expansion movement of the United

1 States by covered wagon, train, water, or similar means of
2 transportation, and which is or was owned by this state on the
3 effective date of the tax authorized in this section, and which
4 is operated by the city or any other person;

5 _____ (5) "Person", any individual, corporation, partnership, or
6 other entity;

7 _____ (6) "Tourism-related activities", those activities commonly
8 associated with the development, promotion, and operation of
9 tourism and related facilities for the city, including historic
10 preservation.

11 _____ 2. The city council of any home rule city with more than
12 one hundred thirteen thousand two hundred but less than one
13 hundred thirteen thousand three hundred inhabitants and any home
14 rule city with more than forty-five thousand five hundred but
15 fewer than forty-five thousand nine hundred inhabitants and
16 partially located in any county of the first classification with
17 more than one hundred four thousand six hundred but fewer than
18 one hundred four thousand seven hundred inhabitants may impose a
19 tax on the gross receipts derived from the amount of sales or
20 charges for all meals and drinks furnished by every person
21 operating a food establishment situated in the city or a portion
22 thereof. The tax authorized in this section may be imposed in
23 increments of one-eighth of one percent, up to a maximum of two
24 percent of such gross receipts. One-half of any such tax imposed
25 under this section shall be used solely for the development,
26 promotion, and operation of a museum. Such tax shall be in
27 addition to all other sales taxes imposed on such food
28 establishments, and shall be stated separately from all other

1 charges and taxes. Such tax shall not become effective unless
2 the city council, by order or ordinance, submits to the voters of
3 the city a proposal to authorize the city council to impose a tax
4 under this section on any day available for such city to hold
5 municipal elections or at a special election called for the
6 purpose.

7 3. The ballot of submission for the tax authorized in this
8 section shall be in substantially the following form:

9 Shall (insert the name of the city) impose a tax on
10 the gross receipts derived from the sales of meals or drinks at
11 any food establishment situated in (name of city) at a
12 rate of (insert rate of percent) percent for the sole
13 purpose of providing funds for the development, promotion, and
14 operation of museum and tourism-related activities and
15 facilities, with (insert rate of percent) percent of such
16 tax dedicated to museum purposes?

17 ☐ YES ☐ NO

18 If a majority of the votes cast on the question by the qualified
19 voters voting thereon are in favor of the question, then the tax
20 shall become effective on the first day of the second calendar
21 quarter immediately following notification to the department of
22 revenue. If a majority of the votes cast on the question by the
23 qualified voters voting thereon are opposed to the question, then
24 the tax shall not become effective unless and until the question
25 is resubmitted under this section to the qualified voters and
26 such question is approved by a majority of the qualified voters
27 voting on the question.

28 4. The tax imposed under this section shall be known as the

1 "Museum and Tourism-Related Activities Tax". Each city imposing
2 a tax under this section shall establish separate trust funds to
3 be known as the "Museum Trust Fund" and the "Tourism-Related
4 Trust Fund". The city treasurer shall deposit the revenue
5 derived from the tax imposed under this section for museum
6 purposes in the museum trust fund, and shall deposit the revenue
7 derived for tourism-related purposes in the tourism-related trust
8 fund. The proceeds of such tax shall be appropriated by the city
9 council exclusively for the development, promotion, and operation
10 of museum and tourism-related activities and facilities in the
11 city.

12 5. All applicable provisions in chapter 144, RSMo, relating
13 to state sales tax, and in section 32.057, RSMo, relating to
14 confidentiality, shall apply to the collection of any tax imposed
15 under this section.

16 6. All exemptions for government agencies, organizations,
17 individuals, and on the sale of certain tangible personal
18 property and taxable services granted under sections 144.010 to
19 144.525, RSMo, shall be applicable to the imposition and
20 collection of any tax imposed under this section.

21 7. The same sales tax permits, exemption certificates, and
22 retail certificates required for the administration and
23 collection of state sales tax in chapter 144, RSMo, shall be
24 deemed adequate for the administration and collection of any tax
25 imposed under this section, and no additional permit, exemption
26 certificate, or retail certificate shall be required, provided
27 that the director of the department of revenue may prescribe a
28 form of exemption certificate for an exemption from any tax

1 imposed under this section.

2 8. Any individual, firm, or corporation subject to any tax
3 imposed under this section shall collect the tax from the patrons
4 of the food establishment, and each such patron of the food
5 establishment shall pay the amount of the tax due to the
6 individual, firm, or corporation required to collect the tax.
7 The city shall permit the individual required to remit the tax to
8 deduct and retain an amount equal to two percent of the taxes
9 collected. The city council may either require the license
10 collector of the city to collect the tax, or may enter into an
11 agreement with the director of the department of revenue to have
12 the director collect the tax on behalf of the city. In the event
13 such an agreement is entered into, the director shall perform all
14 functions incident to the collection, enforcement, and operation
15 of such tax, and shall collect the tax on behalf of the city and
16 shall transfer the funds collected to the city license collector,
17 except for an amount not less than one percent nor more than
18 three percent, which shall be retained by the director for the
19 costs of collecting the tax. If the director is to collect such
20 tax, the tax shall be collected and reported upon such forms and
21 under such administrative rules and regulations as the director
22 may prescribe. All refunds and penalties as provided in sections
23 144.010 to 144.525, RSMo, are hereby made applicable to
24 violations of this section.

25 9. It is unlawful for any person to advertise or hold out
26 or state to the public or to any food establishment patron,
27 directly or indirectly, that the tax or any part thereof imposed
28 by this section, and required to be collected by that person,

1 will be absorbed by that person, or anyone on behalf of that
2 person, or that it will not be separately stated and added to the
3 price of the food establishment bill, or if added, that it or any
4 part thereof will be refunded.

5 ____94.070. 1. In addition to the levy aforesaid for general
6 municipal purposes, all cities of the third class are hereby
7 authorized to levy annually not to exceed the following rates of
8 taxation on all property subject to its taxing power for the
9 following special purposes:

10 (1) For library purposes in the manner and at the rate
11 authorized under the provisions of sections 182.140 to 182.301,
12 RSMo;

13 (2) For hospitals, public health, and museum purposes
14 twenty cents on the one hundred dollars assessed valuation; and

15 (3) For recreational grounds in the manner and at the rate
16 authorized under the provisions of sections 90.500 to 90.570,
17 RSMo.

18 2. In lieu of the twenty cents levied on the one hundred
19 dollars assessed valuation for hospitals, public health, and
20 museum purposes in subdivision (2) of subsection 1 of this
21 section, any city of the third classification with more than ten
22 thousand eight hundred but less than ten thousand nine hundred
23 inhabitants and located in more than one county may levy a tax at
24 the rate of thirty cents on the one hundred dollars assessed
25 valuation for hospital, public health, and museum purposes.

26 94.660. 1. The governing body of any city not within a
27 county and any county of the first classification having a
28 charter form of government with a population of over nine hundred

1 thousand inhabitants may propose, by ordinance or order, a
2 transportation sales tax of up to [one-half of] one percent for
3 submission to the voters of that city or county at an authorized
4 election date selected by the governing body.

5 2. Any sales tax approved under this section shall be
6 imposed on the receipts from the sale at retail of all tangible
7 personal property or taxable services within the city or county
8 adopting the tax, if such property and services are subject to
9 taxation by the state of Missouri under sections 144.010 to
10 144.525, RSMo.

11 3. The ballot of submission shall contain, but need not be
12 limited to, the following language:

13 Shall the county/city of (county's or city's
14 name) impose a county/city-wide sales tax of percent
15 for the purpose of providing a source of funds for public
16 transportation purposes?

17 [] YES

[] NO

18 Except as provided in subsection 4 of this section, if a majority
19 of the votes cast in that county or city not within a county on
20 the proposal by the qualified voters voting thereon are in favor
21 of the proposal, then the tax shall go into effect on the first
22 day of the next calendar quarter beginning after its adoption and
23 notice to the director of revenue, but no sooner than thirty days
24 after such adoption and notice. If a majority of the votes cast
25 in that county or city not within a county by the qualified
26 voters voting are opposed to the proposal, then the additional
27 sales tax shall not be imposed in that county or city not within
28 a county unless and until the governing body of that county or

1 city not within a county shall have submitted another proposal to
2 authorize the local option transportation sales tax authorized in
3 this section, and such proposal is approved by a majority of the
4 qualified voters voting on it. In no event shall a proposal
5 pursuant to this section be submitted to the voters sooner than
6 twelve months from the date of the last proposal.

7 4. No tax shall go into effect under this section in any
8 city not within a county or any county of the first
9 classification having a charter form of government with a
10 population over nine hundred thousand inhabitants unless and
11 until both such city and such county approve the tax.

12 5. All sales taxes collected by the director of revenue
13 under this section on behalf of any city or county, less one
14 percent for cost of collection which shall be deposited in the
15 state's general revenue fund after payment of premiums for surety
16 bonds, shall be deposited with the state treasurer in a special
17 trust fund, which is hereby created, to be known as the "County
18 Public Transit Sales Tax Trust Fund". The sales taxes shall be
19 collected as provided in section 32.087, RSMo. The moneys in the
20 trust fund shall not be deemed to be state funds and shall not be
21 commingled with any funds of the state. The director of revenue
22 shall keep accurate records of the amount of money in the trust
23 fund which was collected in each city or county approving a sales
24 tax under this section, and the records shall be open to
25 inspection by officers of the city or county and the public. Not
26 later than the tenth day of each month the director of revenue
27 shall distribute all moneys deposited in the trust fund during
28 the preceding month to the city or county which levied the tax,

1 and such funds shall be deposited with the treasurer of each such
2 city or county and all expenditures of funds arising from the
3 county public transit sales tax trust fund shall be by an
4 appropriation act to be enacted by the governing body of each
5 such county or city not within a county.

6 6. The revenues derived from any transportation sales tax
7 under this section shall be used only for the planning,
8 development, acquisition, construction, maintenance and operation
9 of public transit facilities and systems other than highways.

10 7. The director of revenue may authorize the state
11 treasurer to make refunds from the amount in the trust fund and
12 credited to any city or county for erroneous payments and
13 overpayments made, and may redeem dishonored checks and drafts
14 deposited to the credit of such cities or counties. If any city
15 or county abolishes the tax, the city or county shall notify the
16 director of revenue of the action at least ninety days prior to
17 the effective date of the repeal and the director of revenue may
18 order retention in the trust fund, for a period of one year, of
19 two percent of the amount collected after receipt of such notice
20 to cover possible refunds or overpayment of the tax and to redeem
21 dishonored checks and drafts deposited to the credit of such
22 accounts. After one year has elapsed after the effective date of
23 abolition of the tax in such city or county, the director of
24 revenue shall authorize the state treasurer to remit the balance
25 in the account to the city or county and close the account of
26 that city or county. The director of revenue shall notify each
27 city or county of each instance of any amount refunded or any
28 check redeemed from receipts due the city or county.

1 94.700. The following words, as used in sections 94.700 to
2 94.755, shall have the following meaning unless a different
3 meaning clearly appears from the context:

4 (1) "City" shall mean any incorporated city, town, or
5 village in the state of Missouri with a population of [two
6 hundred] one hundred or more, but the term "city" does not
7 include any city not within a county or any city of over four
8 hundred thousand inhabitants wholly or partially within a first
9 class county;

10 (2) "City transit authority" shall mean a commission or
11 board created by city charter provision or by ordinance of a
12 city, and which operates a public mass transportation system;

13 (3) "City utilities board" shall mean a board or commission
14 created by city charter provision or by ordinance of a city,
15 which controls and operates city-owned utilities including a
16 public mass transportation system;

17 (4) "Director of revenue" shall mean the director of
18 revenue of the state of Missouri;

19 (5) "Interstate transportation authority" shall mean any
20 political subdivision created by compact between this state and
21 another state, which is a body corporate and politic and a
22 political subdivision of both contracting states, and which
23 operates a public mass transportation system;

24 (6) "Interstate transportation district" shall mean that
25 geographical area set forth and defined in the particular compact
26 between this state and another state;

27 (7) "Person" shall mean an individual, corporation,
28 partnership, or other entity;

1 (8) "Public mass transportation system" shall mean a
2 transportation system or systems owned and operated by an
3 interstate transportation authority, a municipality, a city
4 transit authority, or a city utilities board, employing motor
5 buses, rails or any other means of conveyance, by whatsoever type
6 or power, operated for public use in the conveyance of persons,
7 mainly providing local transportation service within an
8 interstate transportation district or municipality;

9 (9) "Transportation purposes" shall mean financial support
10 of a "public mass transportation system"; the construction,
11 reconstruction, repair and maintenance of streets, roads and
12 bridges within a municipality; the construction, reconstruction,
13 repair and maintenance of airports owned and operated by
14 municipalities; the acquisition of lands and rights-of-way for
15 streets, roads, bridges and airports; and planning and
16 feasibility studies for streets, roads, bridges, and airports.
17 "Bridges" shall include bridges connecting a municipality with
18 another municipality either within or without the state, with an
19 unincorporated area of the state, or with another state or an
20 unincorporated area thereof.

21 94.837. 1. The governing body of any city of the fourth
22 classification with more than two thousand five hundred but fewer
23 than two thousand six hundred inhabitants and located in any
24 county of the third classification without a township form of
25 government and with more than ten thousand four hundred but fewer
26 than ten thousand five hundred inhabitants, the governing body of
27 any special charter city with more than nine hundred fifty but
28 fewer than one thousand fifty inhabitants, and the governing body

1 of any city of the fourth classification with more than one
2 thousand two hundred but fewer than one thousand three hundred
3 inhabitants and located in any county of the third classification
4 without a township form of government and with more than four
5 thousand three hundred but fewer than four thousand four hundred
6 inhabitants may impose a tax on the charges for all sleeping
7 rooms paid by the transient guests of hotels or motels situated
8 in the city or a portion thereof, which shall be not more than
9 five percent per occupied room per night, except that such tax
10 shall not become effective unless the governing body of the city
11 submits to the voters of the city at a state general or primary
12 election a proposal to authorize the governing body of the city
13 to impose a tax under this section. The tax authorized in this
14 section shall be in addition to the charge for the sleeping room
15 and all other taxes imposed by law, and the proceeds of such tax
16 shall be used by the city solely for the promotion of tourism.
17 Such tax shall be stated separately from all other charges and
18 taxes.

19 2. The ballot of submission for the tax authorized in this
20 section shall be in substantially the following form:

21 Shall (insert the name
22 of the city) impose a tax on the charges for all sleeping rooms
23 paid by the transient guests of hotels and motels situated in
24 (name of city) at a rate of
25 (insert rate of percent) percent for the sole purpose
26 of promoting tourism?

27 ☐ YES ☐ NO

28 If a majority of the votes cast on the question by the qualified

1 voters voting thereon are in favor of the question, then the tax
2 shall become effective on the first day of the second calendar
3 quarter following the calendar quarter in which the election was
4 held. If a majority of the votes cast on the question by the
5 qualified voters voting thereon are opposed to the question, then
6 the tax authorized by this section shall not become effective
7 unless and until the question is resubmitted under this section
8 to the qualified voters of the city and such question is approved
9 by a majority of the qualified voters of the city voting on the
10 question.

11 3. As used in this section, "transient guests" means a
12 person or persons who occupy a room or rooms in a hotel or motel
13 for thirty-one days or less during any calendar quarter.

14 94.838. 1. As used in this section, the following terms
15 mean:

16 (1) "Food", all articles commonly used for food or drink,
17 including alcoholic beverages, the provisions of chapter 311,
18 RSMo, notwithstanding;

19 (2) "Food establishment", any café, cafeteria, lunchroom,
20 or restaurant which sells food at retail;

21 (3) "Municipality", any fourth class city with more than
22 two hundred but less than three hundred inhabitants and located
23 in any county of the third classification with a township form of
24 government and with more than twelve thousand five hundred but
25 less than twelve thousand six hundred inhabitants;

26 (4) "Transient guest", a person or persons who occupy a
27 room or rooms in a hotel or motel for thirty-one days or less
28 during any calendar quarter.

1 2. The governing body of any municipality may impose, by
2 order or ordinance:

3 (1) A tax, not to exceed six percent per room per night, on
4 the charges for all sleeping rooms paid by the transient guests
5 of hotels or motels situated in the municipality or a portion
6 thereof; and

7 (2) A tax, not to exceed two percent, on the gross receipts
8 derived from the retail sales of food by every person operating a
9 food establishment in the municipality.

10
11 The taxes shall be imposed solely for the purpose of funding the
12 construction, maintenance, and operation of capital improvements.
13 The order or ordinance shall not become effective unless the
14 governing body of the municipality submits to the voters of the
15 municipality at a state general or primary election a proposal to
16 authorize the governing body of the municipality to impose taxes
17 under this section. The taxes authorized in this section shall
18 be in addition to the charge for the sleeping room, the retail
19 sales of food at a food establishment, and all other taxes
20 imposed by law, and shall be stated separately from all other
21 charges and taxes.

22 3. The ballot of submission for the taxes authorized in
23 this section shall be in substantially the following form:

24 Shall (insert the name of the municipality)
25 impose a tax on the charges for all retail sales of food at a
26 food establishment situated in (name of municipality)
27 at a rate of (insert rate of percent) percent, and for all
28 sleeping rooms paid by the transient guests of hotels and motels

1 situated in (name of municipality) at a rate of
2 (insert rate of percent) percent, solely for the purpose of
3 funding the construction, maintenance, and operation of capital
4 improvements?

5 ☐ YES ☐ NO

6
7 If a majority of the votes cast on the question by the qualified
8 voters voting thereon are in favor of the question, then the
9 taxes shall become effective on the first day of the second
10 calendar quarter after the director of revenue receives notice of
11 the adoption of the taxes. If a majority of the votes cast on
12 the question by the qualified voters voting thereon are opposed
13 to the question, then the taxes shall not become effective unless
14 and until the question is resubmitted under this section to the
15 qualified voters and such question is approved by a majority of
16 the qualified voters voting on the question.

17 4. Any tax on the retail sales of food imposed under this
18 section shall be administered, collected, enforced, and operated
19 as required in section 32.087, RSMo, and any transient guest tax
20 imposed under this section shall be administered, collected,
21 enforced, and operated by the municipality imposing the tax. All
22 revenue generated by the tax shall be deposited in a special
23 trust fund and shall be used solely for the designated purposes.
24 If the tax is repealed, all funds remaining in the special trust
25 fund shall continue to be used solely for the designated
26 purposes. Any funds in the special trust fund which are not
27 needed for current expenditures may be invested in the same
28 manner as other funds are invested. Any interest and moneys

1 earned on such investments shall be credited to the fund.

2 5. Once the initial bonds, if any, have been satisfied,
3 then the governing body of any municipality that has adopted the
4 taxes authorized in this section may submit the question of
5 repeal of the taxes to the voters on any date available for
6 elections for the municipality. The ballot of submission shall
7 be in substantially the following form:

8 Shall (insert the name of the municipality)
9 repeal the taxes imposed at the rates of (insert rate of
10 percent) and (insert rate of percent) percent for the
11 purpose of funding the construction, maintenance, and operation
12 of capital improvements?

13 ☐ YES ☐ NO

14
15 If a majority of the votes cast on the proposal are in favor of
16 repeal, that repeal shall become effective on December
17 thirty-first of the calendar year in which such repeal was
18 approved. If a majority of the votes cast on the question by the
19 qualified voters voting thereon are opposed to the repeal, then
20 the tax authorized in this section shall remain effective until
21 the question is resubmitted under this section to the qualified
22 voters, and the repeal is approved by a majority of the qualified
23 voters voting on the question.

24 6. Once the initial bonds, if any, have been satisfied,
25 then whenever the governing body of any municipality that has
26 adopted the taxes authorized in this section receives a petition,
27 signed by ten percent of the registered voters of the
28 municipality voting in the last gubernatorial election, calling

1 for an election to repeal the taxes imposed under this section,
2 the governing body shall submit to the voters of the municipality
3 a proposal to repeal the taxes. If a majority of the votes cast
4 on the question by the qualified voters voting thereon are in
5 favor of the repeal, that repeal shall become effective on
6 December thirty-first of the calendar year in which such repeal
7 was approved. If a majority of the votes cast on the question by
8 the qualified voters voting thereon are opposed to the repeal,
9 then the tax shall remain effective until the question is
10 resubmitted under this section to the qualified voters and the
11 repeal is approved by a majority of the qualified voters voting
12 on the question.

13 144.044. 1. As used in this section, the [phrase] the
14 following terms mean:

15 (1) "Sale of a modular unit", a transfer of a modular unit
16 as defined in section 700.010, RSMo;

17 (2) "Sale of a new manufactured home" [shall be defined to
18 be], a transfer of a manufactured home, as defined in section
19 700.010, RSMo, which involves the delivery of the document known
20 as the manufacturer's statement of origin to a person other than
21 a manufactured home dealer, as dealer is defined in section
22 700.010, RSMo, for purposes of allowing such person to obtain a
23 title to the manufactured home from the department of revenue of
24 this state or the appropriate agency or officer of any other
25 state.

26 2. In the event of the sale of a new manufactured home,
27 forty percent of the purchase price, as defined in section
28 700.320, RSMo, shall be considered the sale of a service and not

1 the sale of tangible personal property. In addition to the
2 exemptions granted under the provisions of section 144.030, the
3 sale of services as defined in this section shall be specifically
4 exempted from the provisions of sections 238.235 and 238.410,
5 RSMo, the local sales tax law as defined in section 32.085, RSMo,
6 sections 144.010 to 144.525 and 144.600 to 144.745, and from the
7 computation of the tax levied, assessed or payable under sections
8 238.235 and 238.410, RSMo, the local sales tax law as defined in
9 section 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to
10 144.745, and section 238.235, RSMo.

11 3. In the event of the sale of a new modular unit, forty
12 percent of the retail sale of the unit or forty percent of the
13 manufacturer's sales price of the unit if the manufacturer makes
14 a sale to a consumer that is not a retail sale, plus any carrier
15 charge and freight charges shall be considered the sale of a
16 service and sixty percent shall be the retail sale of tangible
17 personal property. In addition to the exemptions granted under
18 the provisions of section 144.030, the sale of services as
19 defined in this section shall be specifically exempted from the
20 provisions of sections 238.235 and 238.410, RSMo, the local sales
21 tax law as defined in section 32.085, RSMo, sections 144.010 to
22 144.525 and 144.600 to 144.745, and from the computation of the
23 tax levied, assessed, or payable under sections 238.235 and
24 238.410, RSMo, the local sales tax law as defined in section
25 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to 144.745,
26 and section 238.235, RSMo.

27 144.518. In addition to the exemptions granted pursuant to
28 section 144.030, there is hereby specifically exempted from the

provisions of sections 66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, section 82.850, RSMo, sections 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, and sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo, and from the computation of the tax levied, assessed or payable pursuant to sections 66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, section 82.850, RSMo, sections 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, sections 144.600 to

1 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and
2 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, and
3 section 644.032, RSMo, machines or parts for machines used in a
4 commercial, coin-operated amusement and vending business where
5 sales tax is paid on the gross receipts derived from the use of
6 commercial, coin-operated amusement and vending machines.

7 184.357. 1. The board of directors of any metropolitan
8 zoological park and museum district as established pursuant to
9 the provisions of sections 184.350 to 184.384, on behalf of the
10 district, may request the election officials of any city and
11 county of such district to submit a proposition or propositions
12 to increase the tax rate for the zoological park subdistrict and
13 the art museum subdistrict set in section 184.350 and to increase
14 the rate for the botanical garden subdistrict set in section
15 184.353 to the qualified voters of such district at any general,
16 primary or special election. Such election officials, upon
17 receipt of such request in the form of a verified resolution or
18 resolutions approved by the majority of the members of such
19 district board of directors, shall set the date of such election
20 and give notice of such election as provided by sections 115.063
21 and 115.065, RSMo.

22 2. Such proposition or propositions shall be jointly or
23 severally submitted to the voters in substantially the following
24 form at such election:

25 (1) Shall the Metropolitan Zoological Park and Museum
26 District of the City of and County of be
27 authorized to increase the tax rate for the zoological park
28 subdistrict up to the maximum tax rate of eight cents, or any

1 percent thereof, on each \$100 of assessed valuation of taxable
2 property within the district for the purpose of operating,
3 maintaining and otherwise financially supporting the subdistrict?
4 The tax rate shall be set annually by the board based on the
5 budget submitted by the zoological park subdistrict and approved
6 by the board. This tax rate shall replace the present tax rate
7 of cents for the zoological park subdistrict.

8 ☐ YES ☐ NO

9 (2) Shall the Metropolitan Zoological Park and Museum
10 District of the City of and County of be
11 authorized to increase the tax rate for the art museum
12 subdistrict up to the maximum tax rate of eight cents, or any
13 percent thereof, on each \$100 of assessed valuation of taxable
14 property within the district for the purpose of operating,
15 maintaining and otherwise financially supporting the subdistrict
16 and approved by the board? The tax rate shall be set annually by
17 the board based on the budget submitted by the art museum
18 subdistrict and approved by the board. This tax rate shall
19 replace the present tax rate of cents for the art museum
20 subdistrict.

21 ☐ YES ☐ NO

22 (3) Shall the Metropolitan Zoological Park and Museum
23 District of the City of and County of be
24 authorized to increase the tax rate for the botanical garden
25 subdistrict up to the maximum tax rate of six cents, or any
26 percent thereof, on each \$100 of assessed valuation of taxable
27 property within the district for the purpose of operating,
28 maintaining and otherwise financially supporting the subdistrict

1 and approved by the board? The tax rate shall be set annually by
2 the board based on the budget submitted by the botanical garden
3 subdistrict and approved by the board. This tax rate shall
4 replace the present tax rate of cents for the botanical
5 garden subdistrict.

6 ☐ YES ☐ NO

7 (4) Shall the Metropolitan Zoological Park and Museum
8 District of the City of and County of
9 be authorized to increase the tax rate
10 for the Missouri history museum subdistrict up to the maximum tax
11 rate of six cents, or any percent thereof, on each \$100 of
12 assessed valuation of taxable property within the district for
13 the purpose of operating, maintaining, and otherwise financially
14 supporting the subdistrict and approved by the board? The tax
15 rate shall be set annually by the board based on the budget
16 submitted by the Missouri history museum subdistrict and approved
17 by the board. This tax rate shall replace the present tax rate
18 of cents for the Missouri history museum
19 subdistrict.

20 ☐ YES ☐ NO

21 In the event that a majority of the voters voting on such
22 proposition or propositions in such city and the majority of the
23 voters voting on such proposition or propositions in such county
24 cast votes "YES" on the proposition or propositions, then the tax
25 rate for such subdistrict shall be deemed in full force and
26 effect as of the first day of the second month following the
27 election. The results of the aforesaid election shall be
28 certified by the election officials of such city and county,

1 respectively, to the respective chief executive officers of such
2 city and county not less than thirty days after the day on which
3 such election was held. The cost of the election shall be paid
4 as provided by sections 115.063 and 115.065, RSMo. In the event
5 the proposition or propositions shall fail to receive a majority
6 of the votes "YES" in either the city or the county, then the
7 proposition or propositions shall not be resubmitted at any
8 election held within one year of the date of the election the
9 proposition or propositions were rejected.

10 _____210.860. 1. The governing body of any county or city not
11 within a county may, after voter approval pursuant to this
12 section, levy a tax not to exceed twenty-five cents on each one
13 hundred dollars of assessed valuation on taxable property in the
14 county for the purpose of providing counseling, family support,
15 and temporary residential services to persons eighteen years of
16 age or less and those services described in section 210.861. The
17 question shall be submitted to the qualified voters of the county
18 or city not within a county at a county or state general, primary
19 or special election upon the motion of the governing body of the
20 county or city not within a county or upon the petition of eight
21 percent of the qualified voters of the county determined on the
22 basis of the number of votes cast for governor in such county or
23 city not within a county at the last gubernatorial election held
24 prior to the filing of the petition. The election officials of
25 the county or city not within a county shall give legal notice as
26 provided in chapter 115, RSMo. The question shall be submitted
27 in substantially the following form:

28 Shall County (City) be authorized to levy a tax

1 of cents on each one hundred dollars of assessed
2 valuation on taxable property in the county (city) for the
3 purpose of establishing a community children's services fund for
4 purposes of providing funds for counseling and related services
5 to children and youth in the county (city) eighteen years of age
6 or less and services which will promote healthy lifestyles among
7 children and youth and strengthen families?

8 ☐ YES

☐ NO

9 If a majority of the votes cast on the question by the qualified
10 voters voting thereon are in favor of the question, then the tax
11 shall be levied and collected as otherwise provided by law. If a
12 majority of the votes cast on the question by the qualified
13 voters voting thereon are opposed to the question, then the tax
14 shall not be levied unless and until the question is again
15 submitted to the qualified voters of the county or city not
16 within a county and a majority of such voters are in favor of
17 such a tax, and not otherwise.

18 2. All revenues generated by the tax prescribed in this
19 section shall be deposited in the county treasury or, in a city
20 not within a county, to the board established by law to
21 administer such fund to the credit of a special "Community
22 Children's Services Fund" to accomplish the purposes set out
23 herein and shall be used for no other purpose. Such fund shall
24 be administered by and expended only upon approval by a board of
25 directors, established pursuant to section 210.861.

26 210.861. 1. When the tax prescribed by section 210.860 or
27 section 67.1775, RSMo, is established, the governing body of the
28 city or county shall appoint a board of directors consisting of

1 nine members, who shall be residents of the city or county. All
2 board members shall be appointed to serve for a term of three
3 years, except that of the first board appointed, three members
4 shall be appointed for one-year terms, three members for two-year
5 terms and three members for three-year terms. Board members may
6 be reappointed. In a city not within a county, or any county of
7 the first classification with a charter form of government with a
8 population not less than nine hundred thousand inhabitants, or
9 any county of the first classification with a charter form of
10 government with a population not less than two hundred thousand
11 inhabitants and not more than six hundred thousand inhabitants,
12 or any noncharter county of the first classification with a
13 population not less than one hundred seventy thousand and not
14 more than two hundred thousand inhabitants, or any noncharter
15 county of the first classification with a population not less
16 than eighty thousand and not more than eighty-three thousand
17 inhabitants, or any third classification county with a population
18 not less than twenty-eight thousand and not more than thirty
19 thousand inhabitants, or any county of the third classification
20 with a population not less than nineteen thousand five hundred
21 and not more than twenty thousand inhabitants the members of the
22 community mental health board of trustees appointed pursuant to
23 the provisions of sections 205.975 to 205.990, RSMo, shall be the
24 board members for the community children's services fund. The
25 directors shall not receive compensation for their services, but
26 may be reimbursed for their actual and necessary expenses.

27 2. The board shall elect a chairman, vice chairman,
28 treasurer, and such other officers as it deems necessary for its

1 membership. Before taking office, the treasurer shall furnish a
2 surety bond, in an amount to be determined and in a form to be
3 approved by the board, for the faithful performance of his duties
4 and faithful accounting of all moneys that may come into his
5 hands. The treasurer shall enter into the surety bond with a
6 surety company authorized to do business in Missouri, and the
7 cost of such bond shall be paid by the board of directors. The
8 board shall administer and expend all funds generated pursuant to
9 section 210.860 or section 67.1775, RSMo, in a manner consistent
10 with this section.

11 3. The board may contract with public or not-for-profit
12 agencies licensed or certified where appropriate to provide
13 qualified services and may place conditions on the use of such
14 funds. The board shall reserve the right to audit the
15 expenditure of any and all funds. The board and any agency with
16 which the board contracts may establish eligibility standards for
17 the use of such funds and the receipt of services. No member of
18 the board shall serve on the governing body, have any financial
19 interest in, or be employed by any agency which is a recipient of
20 funds generated pursuant to section 210.860 or section 67.1775,
21 RSMo.

22 4. Revenues collected and deposited in the community
23 children's services fund may be expended for the purchase of the
24 following services:

25 (1) Up to thirty days of temporary shelter for abused,
26 neglected, runaway, homeless or emotionally disturbed youth;
27 respite care services; and services to unwed mothers;

28 (2) Outpatient chemical dependency and psychiatric

1 treatment programs; counseling and related services as a part of
2 transitional living programs; home-based and community-based
3 family intervention programs; unmarried parent services; crisis
4 intervention services, inclusive of telephone hotlines; and
5 prevention programs which promote healthy lifestyles among
6 children and youth and strengthen families;

7 (3) Individual, group, or family professional counseling
8 and therapy services; psychological evaluations; and mental
9 health screenings.

10 5. Revenues collected and deposited in the community
11 children's services fund may not be expended for inpatient
12 medical, psychiatric, and chemical dependency services, or for
13 transportation services.

14 Section 1. 1. Any county of the third classification
15 without a township form of government and with more than eleven
16 thousand seven hundred fifty but fewer than eleven thousand eight
17 hundred fifty inhabitants may impose a sales tax throughout the
18 county for public recreational projects and programs, but the
19 sales tax authorized by this section shall not become effective
20 unless the governing body of such county submits to the qualified
21 voters of the county a proposal to authorize the county to impose
22 the sales tax.

23 2. The ballot submission shall be in substantially the
24 following form:

25 Shall the County of impose a sales tax of up to
26 one percent for the purpose of funding the financing,
27 acquisition, construction, operation, and maintenance of
28 recreational projects and programs, including the acquisition of

1 land for such purposes?

2 ☐ YES

☐ NO

3 3. If approved by a majority of qualified voters in the
4 county, the governing body of the county shall appoint a board of
5 directors consisting of nine members. Of the initial members
6 appointed to the board, three members shall be appointed for a
7 term of three years, three members shall be appointed for a term
8 of two years, and three members shall be appointed for a term of
9 one year. After the initial appointments, board members shall be
10 appointed to three-year terms.

11 4. The sales tax may be imposed at a rate of up to one
12 percent on the receipts from the retail sale of all tangible
13 personal property or taxable service within the county, if such
14 property and services are subject to taxation by the state of
15 Missouri under sections 144.010 to 144.525, RSMo.

16 5. All revenue collected from the sales tax under this
17 section by the director of revenue on behalf of a county, less
18 one percent for the cost of collection which shall be deposited
19 in the state's general revenue fund after payment of premiums for
20 surety bonds as provided in section 32.087, RSMo, shall be
21 deposited with the state treasurer in a special trust fund, which
22 is hereby created, to be known as the "County Recreation Sales
23 Trust Fund". Moneys in the fund shall not be deemed to be state
24 funds and shall not be commingled with any funds of the state.
25 The director of revenue shall keep accurate records of the amount
26 of money in the trust fund collected in each county imposing a
27 sales tax under this section, and the records shall be open to
28 the inspection of officers of such county and the general public.

1 Not later than the tenth day of each calendar month, the director
2 of revenue shall distribute all moneys deposited in the trust
3 fund during the preceding calendar month by distributing to the
4 county treasurer, or such officer as may be designated by county
5 ordinance or order, of each county imposing the tax under this
6 section the sum due the county as certified by the director of
7 revenue.

8 6. The director of revenue may authorize the state
9 treasurer to make refunds from the amounts in the trust fund and
10 credited to any county for erroneous payments and overpayments
11 made, and may redeem dishonored checks and drafts deposited to
12 the credit of such counties. Each county shall notify the
13 director of revenue at least ninety days prior to the effective
14 date of the expiration of the sales tax authorized by this
15 section and the director of revenue may order retention in the
16 trust fund for a period of one year of two percent of the amount
17 collected after receipt of such notice to cover possible refunds
18 or overpayments of such tax and to redeem dishonored checks and
19 drafts deposited to the credit of such accounts. After one year
20 has elapsed after the date of expiration of the tax authorized by
21 this section in a county, the director of revenue shall remit the
22 balance in the account to the county and close the account of
23 such county. The director of revenue shall notify each county of
24 each instance of any amount refunded or any check redeemed from
25 receipts due such county.

26 7. The tax authorized under this section may be imposed in
27 accordance with this section by a county in addition to or in
28 lieu of the tax authorized in sections 67.750 to 67.780, RSMo.

1 8. The sales tax imposed under this section shall expire
2 twenty years from the effective date thereof unless an extension
3 of the tax is submitted to and approved by the qualified voters
4 in the county in the manner provided in this section. Each
5 extension of the sales tax shall be for a period of ten years.

6 9. The provisions of this section shall not in any way
7 affect or limit the powers granted to any county to establish,
8 maintain, and conduct parks and other recreational grounds for
9 public recreation.

10 10. Except as modified in this section, the provisions of
11 section 32.085 and 32.087, RSMo, shall apply to the tax imposed
12 under this section.

13 Section B. Because immediate action is necessary to provide
14 funding for necessary infrastructure, the enactment of section
15 94.838 of section A of this act is deemed necessary for the
16 immediate preservation of the public health, welfare, peace, and
17 safety, and is hereby declared to be an emergency act within the
18 meaning of the constitution, and the enactment of section 94.838
19 of section A of this act shall be in full force and effect upon
20 its passage and approval.